

DEPARTMENT OF THE ARMY  
U.S. Army Corps of Engineers  
Washington, D.C. 20314-1000

EC 37-2-142

CERM-F/CECW-OD

Circular  
No. 37-2-142

1 October 2007

EXPIRES 30 SEPTEMBER 2008  
Financial Administration  
FY 2008 PLANT INCREMENT RATES

1. Purpose. This circular provides detailed schedules reflecting the plant increment rates for FY 2008.
2. Applicability. This circular is applicable to HQUSACE elements, all major subordinate and district commands, field operating activities and laboratories that are using Revolving Fund owned plant, property and/or equipment.
3. References.
  - a. ER 37-1-30.
  - b. ER 37-1-29.
  - c. ER 1130-2-500.
4. General. The attached schedules provide annual replacement charges for hydraulic dredges and aircraft, and multiplying factors for vessel construction, manufactured goods structure construction and software/systems development. Since the rates are updated annually, and published in an annual circular, it is unnecessary to duplicate the information in ER 37-1-30.
5. Action Required. These rates for the plant increment should be implemented effective 1 October 2007. Amounts for dredges and aircraft will be loaded on CEFMS screen 10.143 by the affected FOA. Rates for other categories of plant will be loaded by the USACE Finance Center.

FOR THE COMMANDER:



4 Appendices  
APP A - Hydraulic Dredges and Aircraft  
APP B - Vessels Other Than Dredges  
APP C - Manufactured Goods  
APP D - Structures  
APP E - Software/Systems

WESLEY C. MILLER  
Director of Resource Management

APPENDIX A

FY 08 PLANT INCREMENT CHARGES  
HYDRAULIC DREDGES AND AIRCRAFT

DREDGES	YEAR BUILT OR ACQUIRED	ESTIMATED ANNUAL CHARGES
CURRITUCK	1974	\$48,524
ESSAYONS	1983	\$0
FRY	1972	\$110,774
HURLEY	1993	\$235,532
JADWIN	1934/1986	\$158,257
McFARLAND	1967	\$831,390
MERRITT	1963	\$63,939
POTTER	1932/2002	\$98,554
GOETZ	2005	\$24,825
WHEELER	1982	\$1,285,817
YAQUINA	1981	\$0
<u>AIRCRAFT</u>		
GRUMMAN	1983	\$676,107
MERLIN IV	1971	\$112,722

APPENDIX B

FY 08 PLANT INCREMENT CHARGES  
VESSELS OTHER THAN DREDGES

CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR	CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR
2008	1.06	1978	3.60
2007	1.11	1977	3.83
2006	1.15	1976	4.54
2005	1.19	1975	4.82
2004	1.29	1974	5.11
2003	1.35	1973	5.35
2002	1.37	1972	5.63
2001	1.39	1971	5.94
2000	1.40	1970	6.22
1999	1.40	1969	6.45
1998	1.42	1968	6.71
1997	1.47	1967	6.82
1996	1.54	1966	6.86
1995	1.55	1965	7.04
1994	1.57	1964	7.14
1993	1.65	1963	7.18
1992	1.77	1962	7.23
1991	1.85	1961	7.31
1990	1.88	1960	7.49
1989	2.02	1959	7.90
1988	2.02	1958	8.27
1987	2.02	1957	8.96
1986	2.00	1956	9.19
1985	2.09	1955	9.61
1984	2.19	1954	10.06
1983	2.40	1953	10.77
1982	2.64	1952	11.46
1981	2.88	1951	11.28
1980	3.16	1950	12.18
1979	3.36	1949	13.49

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CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR		
1948	16.27	1916	25.67
1947	15.79	1915	26.44
1946	16.15	1914	26.97
1945	16.79		
1944	17.91		
1943	20.30		
1942	21.10		
1941	21.31		
1940	21.53		
1939	21.74		
1938	21.74		
1937	21.74		
1936	22.18		
1935	22.62		
1934	22.85		
1933	22.85		
1932	22.62		
1931	22.17		
1930	21.72		
1929	21.29		
1928	20.86		
1927	20.86		
1926	21.07		
1925	21.28		
1924	21.50		
1923	22.35		
1922	22.58		
1921	23.26		
1920	23.72		
1919	24.19		
1918	24.68		
1917	25.17		

APPENDIX C

FY 08 PLANT INCREMENT CHARGES  
MANUFACTURED GOODS

CALENDAR YEAR OF PURCHASE	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR	CALENDAR YEAR OF PURCHASE	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR
2008	1.03	1977	2.85
2007	1.08	1976	2.95
2006	1.12	1975	3.28
2005	1.17	1974	3.80
2004	1.22	1973	4.11
2003	1.25	1972	4.26
2002	1.24	1971	4.39
2001	1.25	1970	4.52
2000	1.31	1969	4.69
1999	1.33	1968	4.83
1998	1.32	1967	4.91
1997	1.32	1966	5.05
1996	1.35	1965	5.14
1995	1.38	1964	5.16
1994	1.39	1963	5.17
1993	1.40	1962	5.19
1992	1.43	1961	5.16
1991	1.47	1960	5.22
1990	1.52	1959	5.20
1989	1.60	1958	5.30
1988	1.64	1957	5.52
1987	1.69	1956	5.68
1986	1.65	1955	5.66
1985	1.66	1954	5.66
1984	1.70	1953	5.61
1983	1.73	1952	5.61
1982	1.79	1951	6.17
1981	1.95	1950	6.28
1980	2.23	1949	6.02
1979	2.46	1948	6.62
1978	2.66	1947	6.90

APPENDIX D

FY 08 PLANT INCREMENT CHARGES  
STRUCTURES

CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR	CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR
2008	1.03	1978	2.69
2007	1.05	1977	2.92
2006	1.10	1976	3.18
2005	1.11	1975	3.45
2004	1.13	1974	3.65
2003	1.15	1973	3.97
2002	1.17	1972	4.38
2001	1.18	1971	4.97
2000	1.21	1970	5.26
1999	1.23	1969	5.76
1998	1.24	1968	6.14
1997	1.30	1967	6.39
1996	1.34	1966	6.62
1995	1.34	1965	6.79
1994	1.39	1964	6.99
1993	1.47	1963	7.16
1992	1.52	1962	7.31
1991	1.54	1961	7.43
1990	1.58	1960	7.58
1989	1.61	1959	7.91
1988	1.64	1958	8.16
1987	1.68	1957	8.46
1986	1.72	1956	8.85
1985	1.72	1955	9.31
1984	1.75	1954	9.63
1983	1.87	1953	9.98
1982	1.99	1952	10.35
1981	2.15	1951	11.07
1980	2.29	1950	11.79
1979	2.49	1949	12.17

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CALENDAR YEAR OF CONSTRUCTION	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR
1948	13.26
1947	15.84
1946	17.36
1945	17.66
1944	18.12
1943	18.69
1942	19.66
1941	20.44
1940	21.06
1939	21.06
1938	21.17
1937	24.12
1936	24.99
1935	24.84
1934	28.03
1933	31.67
1932	24.69
1931	22.43
1930	21.72
1929	22.07
1928	22.31
1927	22.43
1926	22.67
1925	22.31
1924	22.31
1923	26.77
1922	24.99
1921	20.04
1920	26.09
1919	26.09
1918	24.84
1917	31.67

APPENDIX E

FY 08 PLANT INCREMENT CHARGES  
SOFTWARE/SYSTEMS

CALENDAR YEAR OF PURCHASE	TOTAL COST (INCLUDING A&B'S) MULTIPLYING FACTOR
2008	1.01
2007	1.01
2006	1.05
2005	1.02
2004	1.00
2003	1.00
2002	1.00
2001	1.00
2000	1.00
1999	1.00
1998	1.00
1997	1.00
1996	1.00
1995	1.00
1994	1.00
1993	1.00
1992	1.00
1991	1.00
1990	1.00
1989	1.00
1988	1.00
1987	1.00
1986	1.00
1985	1.00
1984	1.00
1983	1.00
1982	1.00
1981	1.00
1980	1.00
1979	1.00

